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ATTACHMENT 6
SITE SPECIFIC INVOICING INSTRUCTIONS



SITE SPECIFIC INVOICING

REQUIREMENTS

August 10, 2004

This is not considered to be contradictory or in place of other contract clauses. Changes to the required format of the s/s detail attachment may be necessary to assist the Environmental Protection Agency's cost recovery

efforts. The EPA will notify the contractor of any format changes as they become necessary.

The Contractor shall provide an invoice/voucher that identifies the costs incurred at each site and/or operable-unit with an EPA site/spill identifier (SSID). These invoices may be for : current expenses, reclaim for

suspended costs, indirect cost adjustments, or audit adjustments. Invoices/vouchers for reclaiming suspended costs shall be submitted on a separate voucher. The voucher number shall be the original claim voucher number when suspensions are made. The letter "R" must be added to the end of the voucher number; ie **C123R1**, *(if it requires more than one reclaim, invoices are to be numbered: C123R2, C123R3 etc.)*. Corrections to the site attachment of previously paid invoices shall be submitted on a separate site attachment, referencing the previous invoice number. The corrected site attachment shall be sent directly to the EPA Contracting Officer Representative for review. The EPA Contracting Officer Representative will forward the corrected site attachment to RTP Finance Center after approval. All indirect cost adjustments due to EPA approved indirect rate adjustments must be submitted to EPA on a separate invoice (claim or credit as the adjusted rate requires). The invoice number should end with letter "Z", ie **B117Z**. Likewise, adjustments due to audit reports and a contracting officer letter referring to the subject audit report/s, must be submitted to EPA on a separate invoice (claim or credit as the audit report requires). The invoice number should end with the letter "X", ie **D146X**. For example:

<i>Voucher purpose</i>	<i>Original voucher</i>	<i>Reclaim suspended costs</i>	<i>Indirect cost rate adjustments</i>	<i>Audit adjustments</i>
<i>Voucher number</i>	<i>C123</i>	<i>C123R1, C123R2..</i>	<i>B117Z</i>	<i>D146X</i>

Invoices on contracts with option periods shall uniquely identify the option period in the invoice number. Base period invoices shall start with the letter "A"; option period one invoices shall start with the letter "B". This lettering system shall continue for all invoices. In the example above, invoice numbers C123, C123R1 and C123R2 are billing for charges in option period two. Invoice number B117Z is the appropriate invoice number to use for indirect cost rate adjustments in option period one. Invoice number D146X is the appropriate invoice number to use for audit adjustments in option period three. Invoices shall also include the following information:

1. A cost element summary that summarizes all the current costs invoiced for the billing period by cost element such as labor, travel, equipment, other direct, subcontractor and overhead or indirect costs, as identified elsewhere in the contract.
2. On the site specific detail attachment (**S/S Attachment**) for all invoices, the cost is separated into the following categories:
 - Sites with an EPA SSID, e.g. "01X3," "Z103" or "G1XE" one line per site should be used; [See description at item 2 page 3].

- Superfund sites without an EPA SSID, e.g. "ZZ," one line per site should be used; (only used with Superfund sites)
- Non-site-specific costs for the whole contract and project support costs incurred on each multi-site work assignment, one line per work assignment;
- Non-Superfund costs, as applicable, one line item.

Note that charges on the invoice paid with Superfund accounts with WQ as the 3rd and 4th digit are required to be moved to an appropriate SSID, "ZZ", or 00 account. All charges to an OIL appropriation ("HR") with an site number starting with Z and ending in 00 are required to be moved to an appropriate SSID .

The required format of the invoice s/s attachment is provided in Exhibit I. The sum of the detailed costs on the s/s attachment must equal the total amount invoiced as shown on the cost element summary. Contractors responsible for contracts that involve work assignments may submit a separate page for each work assignment [applying the same format] if so directed by the EPA Contracting Officer Representative. The contractor shall use the invoice s/s attachment to record current monthly charges and indirect rate/audit adjustments. Adjustments to previously invoiced costs shall be documented on a separate S/S attachment and forwarded to the EPA Contracting Officer Representative for approval. The EPA Contracting Officer Representative will forward the approved S/S attachment for previous invoices to RTP Finance Center.

Contractors shall submit the invoices/vouchers in compliance with the contract "Submission of Invoices" clause to the Research Triangle Park Finance Center (RTP-FC).

At fiscal year-end, contractors shall also allocate their non-site-specific costs through the annual allocation process as described in Clause ____ within the Contract.

Questions regarding site specific invoicing requirements should be directed to the Chief, Contract Payment Section, RTP-FC at (919) 541-0052. Questions regarding Annual Allocation should be directed to the **Office of Financial Management at (202)564-4984.**

EXPLANATION OF EXHIBIT I SITE SPECIFIC DETAIL ATTACHMENT

The contractor shall report the total invoiced costs on the invoice s/s attachment broken down by the four categories of site/non-site charges: ***Sites with an EPA SSID; all other sites without an EPA SSID; Superfund non-site costs; and non-Superfund costs.*** For each site/non-site charge incurred during the billing period, the contractor shall provide the following information:

<u>Column No.</u>	<u>Column Title</u>
1	<p><u>(Optional) Technical Direction Document (TDDs) or Work Assignment Number (WA)</u></p> <p>The full WA number is provided by the applicable EPA contract manager, ie. the Work Assignment Manager. If the contractor is providing a separate page for each WA, the WA number may be placed in the upper left corner. Otherwise the work assignment or TDD numbers must be placed in this column.</p>
2	<p><u>Region/SSID</u> -- This four-digit code, i.e. <i>01X3</i> or <i>A1X3</i>, consists of:</p> <ul style="list-style-type: none"> a. The first digit will be a "0" <i>ZERO</i>, unless the region exceeds the use of two-digit sites; then the first digit will be an <i>alpha</i>, ie. "A", "B", "V", "Z". Thus the SSID will be <i>A1X3</i>; b. The second digit is the regional identifier, i.e. one (1) for Region I, two (2) for Region II etc. and zero (0) for Region X, c. The third and fourth digits, representing the sites, are the last two digits of the four-digit SSID (<i>see 2.a</i>). <p><i>Example, if Region I sites did not exceed two digits, the Region/SSID will be 01X3; however, if Region I sites exceeded the two digits, the Region/SSID will be A1X3. OIL sites use the letters "V" and "Z".</i></p>
3	<p><u>Action Code</u></p> <p>Starting with FY96 funding, a two-digit action code must be used to represent different remedial, removal, and enforcement actions as provided by the Contracting Officer Representative, via the work assignment (WA) or the technical direction document (TDD). However, for FY95 funding and before, the one-digit activity code may be used. (<i>Note- For FY 1995 and prior, it was called 'activity' code; from FY 1996 and forward, it will be called 'action' code</i>). This code is not used with OIL sites.</p>

4 Operable Unit

If an EPA SSID has been separated into operable units or sub-sites for cost recovery purposes and have not been assigned their own SSID, the costs should be included on the invoice by operable unit name and any alpha/numeric designation of two digits. The operable unit number must be provided by the EPA contract manager, i.e. Work Assignment Manager, Contracting Officer Representative, etc. These operable unit costs should be subtotaled by the "parent" SSID for internal tracking purposes by EPA. This code is not used with OIL Sites. If there is no operable unit for a Superfund site, 00 should be the default.

5 Site Name or Non-site Description

The name of the site, up to 28 characters. *When the site name exceeds 28 characters, use the first 28.* **NOTE:** For non-site-specific activities, use this column to briefly describe the non-site activity.

6 Action Sequence Number(Cost Organization Code)

The four-digit code used to represent the activities performed will be provided by the Contracting Officer Representative on the Technical Directive Document (**TDD**). This code is required for all Superfund costs (site-specific and non-site-specific).

7 IFMS line Reference

Column shall be left blank unless directed by the Contracting Officer Representative Contracting Officer Representative (COR) to pre-fill in the IFMS line reference. If not directed by the COR or the contractor does not have the IFMS line reference number, this column shall be left blank and the COR will insert this information. This three-digit line reference is found in the Electronic Payment System (EASY), the EPA Financial Data Warehouse or on the Invoice Approval Form (2550- 19T) . The COR will verify the line reference number if pre-filled by the Contractor.

8 Invoice Number/Legend

For corrections, insert the invoice number referencing the original charge for which the correction is being made. An invoice legend must be included at the bottom of the attachment, or on a separate enclosure to the S/S Attachment. The invoice legend shall describe the reason for the correction as it relates to a previously invoiced and paid amount. If more than one correction is made, explanation must be given for each by referencing the invoice number. The net amount for all corrections in column nine (9) must always be zero "00." This is only to be used with example number 2.

9 Current/Adjustment Amount

The amount to be charged or credited to the SSID, Operable Unit, pre-SSID, or non-site-specific account. If there are operable units within a site, list the cost of each Operable Unit and provide a subtotal for each SSID. Charges should be sorted by appropriation and SSID's must be sorted by region and site within each region.

10 Cumulative Charge

Show the cumulative charge for each Operable Unit, SSID or Pre-SSID.

Incurred and claimed charges should be listed and subtotaled on the **S/S Attachment** by row sequential order.

<u>Row</u>	<u>Row Title</u>
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1 Sites W/SSID

Costs for sites with an EPA SSID. The SSID is provided by the EPA contract manager, i.e. TDD or Contracting Officer Representative.

2 Superfund Sites W/O SSID

Costs associated with Superfund site-specific work where no SSID has been established "ZZ" accounts. Once the SSID is established, all "ZZ" costs associated with that site should be reclassified (adjusted from the "ZZ" to the appropriate site within 30 days of establishing the SSID). Thus, the contractor must, immediately, submit a letter to the Contracting Officer Representative with an S/S Attachment. Only ***Previous Invoice Site Correction*** must be completed. Consequently, the COR approves the reclassification letter and sends it to RTP-Finance Center for cost redistribution.

3 Non-site Superfund

Superfund non-site-specific costs.

Contract-wide Program Management - Technical and Administrative:

For those contracts requiring separate identification of technical and administrative program management, such as ARCS, the respective amounts should be delineated in compliance with instructions provided either by the contract or WA. The requirement for separation of program management is defined in "Administrative Guidance under ARCS" and is available from the *Regional/Remedial Service Center, Superfund/RCRA Regional Procurement Operations Division, Office of Acquisition Management (OAM)* at (202) 564-4712.

For contractors not subject to the technical/administrative differentiation requirements, contract-wide program management should be listed under "Contract-wide Program Management - Administrative."

Work Assignment Project Support:

This line(s) shall include non-site-specific project support and management incurred with individual multi-site work assignments. The contractor should note that these costs should also be allocated to the sites under each respective work assignment as part of the annual allocation process. For further Guidance on annual allocation, contact the *Office of Financial Management* at (202)564-4984.

Other Non-Site-specific Activities:

If the contractors engage in activities apart from program management as described above, which cannot be related to specific sites, each of these activities must be described under the column six (***Site Name/Non-site description***). The purpose of breaking out non-site activities from program support is to assist the contractor and EPA in preparing the Annual Allocation

report at the end of the year. All non-site activities must be determined to be either site-support or program- wide for cost recovery through the Annual Allocation process. Please note that, like Contract-wide non-site activities, these are also allocated to sites through the Annual Allocation process. See the Annual allocation contract clause and guidance for further details or contact the *Office of Financial Management* at (202)564-4984.

4 Non-Superfund

All non-Superfund costs invoiced should be reported on the s/s attachment by appropriation such as RCRA, etc. These costs must be sorted by TDD/WA within each appropriation; as directed by the Contracting Officer Representative.

5 Total Invoice Amount

This amount is the total of the costs listed in column 9, "Current/Adjustment Amount," i.e. the total charges for this billing period. This must equal the total amount on the invoice cost element summary. There should be no total for the cumulative charge column.

Previous invoice site corrections:

This is not for reclaiming previously suspended costs, nor intended for any indirect cost or audit adjustments. Only corrections or adjustments of site costs charged to previous invoices shall be listed. The subtotal for all corrections or adjustments should equal zero. Every line item correction or adjustment must reference an original invoice number where the charge first appeared and a reason for the adjustment. Current charges and corrections to previous invoices should never be co-mingled, see example #2.

NOTES TO SITE ATTACHMENT:

- Provide one line per site or activity, sorted alpha/numerically and by Region.
- Page Formatting:

Upper Left Corner - Contract Number, Delivery Order Number (if applicable), Invoice Number, and Work Assignment (optional).

Upper Right Corner - Contractor Name and Invoice Period of Performance.

Bottom Left Corner - Invoice Legend for previous invoice adjustments. This information may be provided as an enclosure to the s/s attachment if it could not be provided on the bottom left corner.

Bottom Right Corner - Page number for the attachments, i.e. Page 1 of 7, 2 of 7, etc.

Font - Should be no smaller than a size 10.

**EXHIBIT I
SITE SPECIFIC DETAIL ATTACHMENT**

CONTRACT #: EP-W1-1234

INVOICE #: B151

DELIVERY ORDER #: _____

CONTRACTOR NAME: ABC COMPANY

WORK ASSIGNMENT# _____

INVOICE PERIOD OF PERFORMANCE: 04/27/2004-05/26/2004

Sort by Appropriation, Region and by Site

	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
Cost Categories	(Optional) TDD/WA #	Regional SSID (4 pos)	Action Code (2 Pos)	Operabl e Unit (2 Pos)	Site Name Non-Site Description	Action Seq. # (Cost Org.Code) (4 pos)	IFMS line Reference (3 Pos)	Invoice # legend	Current/ adjustment Amount	Cumulative Charge
1. SITES WITH SSID										
Superfund	0-054	01X3	RD	02	HATHAWAY AND PATER.	C001	AAA		9,343.12	17,193.00
	0-074	0131	RD	01	BAIRD AND MCGUIRE	C001	AAA		13,425.51	21,425.51
	0-014	02G2	RD	02	UPPER DEERFIELD LF	C008	ABA		40.00	853.00
	0-018	028E	RD	01	ZSCHUEGBER SITE	C006	ABA		35.60	8,822.51
	0-024	024T	RD	01	MONROE BURN SITE	C007	ABA		3,076.19	24,298.39
	0-015	035Z	RD	00	EAST 10TH STREET SITE	C018	ACA		100.00	10,485.45
	0-029	03BY	RD	02	LEHMAN MTBE	C012	ACA		8,025.26	24,761.51
	0-032	03AT	RD	00	VIENNA WELLFIELD	C216	ACA		10.00	602.85
S/F SUBTOTAL								SUBTOTAL	34,055.68	108442.22
OIL	0-304	Z6AA	n/a	n/a	AA OIL Spill	n/a	ADA		1000.00	1000.00
OIL SUBTOTAL								SUBTOTAL	1000.00	1000.00

	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
2 S/F SITES WITHOUT SSID	0-010	01ZZ	RA	00	XYZ POND SITE	C003	AAA		104.49	488.57
	0-007	03ZZ	RA	00	PD DUMP SITE	C001	ABA		40.00	40.00
	0-011	03ZZ	RA	00	RAU AREA SITE	C001	ABA		10.00	4,703.04
	0-040	03ZZ	RA	00	LKP BURN SITE	C001	ABA		8,834.30	66,152.35
	0-039	04ZZ	RA	00	TIS SITE	C001	ADA		10,782.91	50,529.91
	0-073	04ZZ	RA	00	IOU BLANCHURE SITE	C001	ADA		25,664.95	25,664.95
SUBTOTAL								SUBTOTAL	45,436.65	148,068.23
3. NON-SITE A) CONTRACT WIDE PROGRAM MANAGEMENT -- MOBILIZATION -- TECHNICAL -- ADMINISTRATIVE -- EQUIPMENT B) WA PROJECT SUPPORT C) OTHER NON-SITE SPECIF ACTIVITIES: -- SITE SUPPORT -- PROGRAM SUPPORT D) BASE FEE E) AWARD FEE SUBTOTAL	0-005	0100	BM	00	PROG. SUPPORT TRANSITION	C001	ABB		6,972.51	468,482.78
								SUBTOTAL	6,972.51	468,482.78
SUB-TOTAL									87,464.84	712,414.25
4. Other charges	0-999	n/a	n/a	n/a	RCRA Support		ADD		1,541.43	093.83
5. TOTAL INVOICE AMOUNT								TOTAL	89,006.27	

EXHIBIT I, Example #2

SITE SPECIFIC DETAIL ATTACHMENT

CONTRACT #: EP-W1-1234

INVOICE #: 160Adj.

DELIVERY ORDER #:

WORK ASSIGNMENT#

CONTRACTOR NAME: ABC COMPANY

INVOICE PERIOD OF PERFORMANCE: N/A

	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
Cost Categories	(Optional) TDD/WA #	Regional SSID (4 pos)	Action Code (2 Pos) S/F only	Operabl e Unit (2 Pos) S/F only	Site Name Non-Site Description	Action Seq. # (Cost Org.Cod e) (4 pos) S/F only	IFMS line Referenc e (3 Pos)	Invoice # legend	Current/ adjustment Amount	Cumulative Charge
PREVIOUS INVOICE SITE CORRECTIONS	0-053	01X3	RD	01	HATHAWAY AND PATER.	C001		A123	(2,000)	
	0-035	0131	RD	02	BAIRD AND MCGUIRE	C057		A123	2,000	
	0-053	01X3	RD	01	HATHAWAY AND PATER.	C001		A144	(365.89)	
	0-035	0131	RD	02	BAIRD AND MCGUIRE	C057		A144	365.89	
								TOTAL	-0-	

INVOICE LEGEND:

123- Error in charging work assignment and site number